

SC REVENUE INFORMATIONAL BULLETIN #00-3

SUBJECT: Administration of Policy  
(All Taxes)

DATE: January 10, 2000

SUPERSEDES: SC Revenue Procedure #97-8

REFERENCE: SC Revenue Procedure #99-4

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1999)  
S.C. Code Ann. Section 1-23-10(4) (Supp. 1999)  
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

The Department of Revenue's Office of General Counsel - Policy Section recommends advisory opinions to the Director for approval. These statements provide guidance concerning the Department's opinion on the application of law administered by the Department. They are not binding on the public.

Beginning January 1, 2000, the Department implemented a new procedure for issuing advisory opinions. This change is in response to changes in the administration of Policy as provided in SC Revenue Procedure #99-4 and to the expansion of our internet resources.

Advisory opinions are now referred to and abbreviated as:

- RAB - Revenue Advisory Bulletin
- TRAB - Temporary Revenue Advisory Bulletin
- RPB - Revenue Procedural Bulletin
- TRPB - Temporary Revenue Procedural Bulletin
- PRO - Private Revenue Opinion

The Policy Section of the Office of General Counsel will also issue Revenue Informational Bulletins (RIBs.)

Prior to the year 2000, the Department issued five types of advisory opinions. These were referred to and abbreviated as:

- RR - Revenue Ruling
- RP - Revenue Procedure
- PLR - Private Letter Ruling
- TAM - Technical Advice Memorandum
- IL - Information Letter

The South Carolina Department of Revenue now has an “Advisory Opinion E-Mail Subscription Service” available. Persons who sign up for this service will automatically receive draft, temporary, and final Revenue Advisory Bulletins and Revenue Procedural Bulletins and final Private Revenue Opinions and Revenue Informational Bulletins by e-mail. To sign up, go to the Department’s website at [www.dor.state.sc.us](http://www.dor.state.sc.us) and click on “Tax Policy” to go to the Advisory Opinion Home Page and then click on “Subscription Service.” This is a free service.